

GENERAL OBSERVATIONS

AND

REFLECTIONS

ON THE

S H O P - T A X.

[Price ONE SHILLING.]

GENERAL OBSERVATIONS

AND

REFLECTIONS

ON THE

SHOPS

IN THE CITY

GENERAL OBSERVATIONS

AND

REFLECTIONS,

WITH

FRIENDLY ADVICE.

DEDICATED TO THE

CONSIDERATION OF THE RETAIL SHOP-KEEPERS AND ALL
OTHER HIS MAJESTY'S SUBJECTS OF GREAT-BRITAIN,

By FARMER STEADY.

Begin nothing of which you have not well considered the End, as Hopes and
Disappointments are the Lot and Entertainment of Human Life.

L O N D O N :

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GENERAL OBSERVATIONS

REFLECTIONS

ON THE

CONSTITUTION OF THE

EMPIRE

OF GREAT BRITAIN

LONDON

1791

GENERAL OBSERVATIONS

AND

REFLECTIONS, &c.

THERE appears to be a very great bustle about a Petition to Parliament for repealing the Act of the present Retail Shop Tax. Whether it is intended only as a parade to amuse the people into it, or how otherwise, I have not yet been able to determine; but as I think we now stand in need of the advice of every well-wisher to his country, and I know nobody yet has taken up a pen, or attempted properly to explain it, though the fitting of Parliament is at hand; therefore

therefore I will endeavour to give you my sentiments upon the whole, as clear and concise as I can, in my own plain, old, country language, as you must not expect any thing grammatical from me. If I can find words to explain my own meaning, and it should prove of any use to my fellow-subjects, my end will be answered, and I shall think myself happy in so doing. For my own part, I hate bustling, and always recommend it to others to take time to make the better haste; but as this ought to have been done before now by an abler pen than mine, it rather puts me out of my common track; but hope that you will take it in good part, and excuse all blunders, as it is well meant from the feelings of an honest heart. I shall consult no author, but give it you from my own memory just as it may rise, from what I have seen and heard, and authenticated beyond

yond contradiction. I love my King and my Country, and have spent many years in serving both. I have lived in England under three Kings as a faithful and loyal subject, obedient to their laws, and have paid many thousands towards the support of their government, and never wish to live an hour but where I could with pleasure continue the same. I look upon the interest of my King and Country to be one and the same thing, inseparable; however the mode of appearance may be in common to amuse and try the constitution of the people, which certainly is very necessary for every government to know. I have seen many ups and downs, ins and outs, and party affairs in this kingdom, some easy to be accounted for, and others not.

THE first Minister I had much knowledge of was Sir Robert Walpole, who was a very sensible man,

man, and a very able Minister, and yet he was much despised ; however, he took much pains, during his time, for the security of the present Government : said, he well knew the Constitution, in general, of the British people ; that they much resembled the climate they lived in ; their tempers were furly, uncertain, capriciously wavering, often changing, and the more liberty given them, and the more easily treated, the more ungovernable ; therefore it was always necessary to have something in view to feed their minds, and amuse them ; even if it was but a feather blowing about in the air, if it was new they would follow it and hunt it down. He well knew the people at that time contended in strong parties of what were then called Whigs and Tories ; the first for the King, the latter for the Pretender : these were commonly called Jacobites,

Jacobites, who, in spite of all the laws of Government, at last brought on that never-to-be-forgotten Rebellion, the leaven of which may still continue in the hearts of some, therefore ought with the strongest barrier to be guarded against.

SIR Robert well knowing of such a division in the state of the nation, it certainly was his business as a Minister to consult all ways and means in his power to fix upon a plan for the safety and preservation of his King and Country, by binding the people together, obliging them to become friends to the Crown in the most enticing manner possible. Religion, says he, will no longer here at present answer the purpose of a stalking-horse; for, from neglect and bad example, it is so far dwindled, that few would be found now to take up arms in its defence; for which reason, some

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other

other mode must be struck out, and I see none so eligible as the Public Fund: Make that the chain, and every Proprietor must, of consequence, become a link dependent upon that chain, which chain itself is entirely dependent upon Government; therefore those that will not take up arms for Religion must be mongrel curs indeed, that will not fight for their bone. Then, says he, taxes must be laid upon every thing that we can, to raise and support as great a fund as possible: the greater the fund and the more Proprietors the better, as every Proprietor immediately becomes a friend to the Crown: beside, the number of Commissioners, Custom-house Officers, Collectors, Excisemen, and all other friends and dependents thereon will be numerous, beside making provision for the younger branches of such families as we find necessary to become our friends, by premium, place, or pension.

THIS

THIS scheme Sir Robert pursued as much as was in his power during his time: every succeeding Minister has done the same; they still continue to go on, and are likely to do so as long as the subjects can bear it.

I REMEMBER the fund, which was, and still is, commonly called the National Debt, much under twenty millions, and people made heavy complaints of taxes then; but the sum now being much above two hundred and fifty millions, I own has surpris'd me. I acknowledge it is a means of amusing the people, and holding a strong body of them together, therefore it is not likely to be made less; and if that was meant, where is the money to come from but amongst ourselves, which would still be a greater oppression: therefore, if it be necessary for the sake of Government, that such a fund, or a greater, should be continued, let us rest ourselves

contented with the thoughts of paying our share towards it, and endeavour to lay our heads together, and in a friendly sociable manner form societies of every branch and trade whatsoever, in order to consider the state of taxes, and advance every thing accordingly to keep pace with them; and in such case the consumers must bear their share of the burden. And were it not for knaves and fools this might easily be done, provided all our taxes were equally laid according to every person's property, and our Minister, according to his promise, would suppress smuggling, which is the ruin of all fair trade; and I do not see but it is as bad as ever, as such knaves continue daily advertising to undersell one another, often to the ruin of themselves, and their neighbours. And indeed I believe I may say, that the great people of this kingdom, who ought to take every step in their power to prevent it, are
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the greatest encouragers of it ; witness many smuggled Court suits that appear upon Lords and Ladies backs. Such things are not right, nor should they be done ; they are bad examples.

OUR Minister has said, that the Retail Shop-keepers must advance their goods equal to the tax laid upon their shops. Now how is this possible to be done, as things are circumstanced ? Knaves, fools, and smugglers, will prevent it ; and were he a shop-keeper, and was not to have a new coat until he had settled that point, if he has not a very good stock, he would not have one to go to Court in ; for in some trades he would find many of our Ladies of fashion resort to those cheap advertising shops, though they are ever so much cheated : but a moment's reflection would tell them that they must expect to find a knave in it. For can it be possible for

two

two men to go to the same market, buy the same sort of goods, and at the same price, and one of them, by way of underselling, shall advertise to sell his goods for less money than they cost him, without being a knave? He must either smuggle, or have a worse sort of goods to serve them; therefore people of all ranks should avoid such advertising, underselling places, and the manufacturers and wholesale-dealers should make a point never to serve them at all; which would soon put a stop to it so far as easily to detect them in smuggling, as it would be the cause of every body having a watchful eye over them.

If every body would be honest alike, it would be very easy to live in this kingdom; but knavery is in a great measure the ruin of all trade in every part of the world; therefore,

fore, it behoves every individual to detect a knave, which is not very hard to be done. He ought to be looked upon by the public in general, as they do upon a mad dog; shun him where-ever they meet him, or hunt him down as you would a Fox that steals your Poultry. At least, all knaves should be publicly noted, that every body might kick them out of society.—Let them wander as vagabonds, and die in ditches as rotten sheep.

IN order to keep pace with the Taxes and Times, I would advise that every branch of trade, or of what business soever, should, each trade or business, have in every city, town, or district, as shall be thought proper and convenient, a place to meet at least four times in the year, and oftener if need required; where they should meet before a Committee chosen by them for that purpose,

pose, in order to regulate prices, and be further instructed in their future proceedings how to carry on their trade, fairly and honestly, without imposing upon the public, or starving their own families.

By such regulation every honest man would be enabled to live and pay his Taxes ; but if some thing of the sort be not done, trade must be ruined, and the people starve, as it is impossible for the retail trade in its present circumstances ever to be supported under such Taxes.

I REMEMBER the time of the gentlemen advancing the rents of their estates. We farmers were all frightened out of our wits, thinking we must all either turn out of our farms, or continue, and be ruined and starved. However I took courage, first at our vestry-meeting, to talk to all my neighbours. Then we appointed monthly meetings, a sort of club,

club, where we always met, though we often saw one another at market ; and we determined to support each other in a friendly manner, as honest men and good neighbours ought to do, in any thing each other wanted ; but not to dispose of any of the produce of our farms for less than we could afford, but have such profit from it as would support our families. This, after a good deal of trouble, we brought about ; and sixty of us out of sixty-five came into it, and every one subscribed ten pounds a-piece towards a fund, for the purpose of supporting of those that at any time were short of money, to pay their rent in due time, or wanted money to get in their harvest, or any other necessary business whatsoever, giving the Treasurer proper security for the money until they could sell their corn, cattle, or any other

produce they had, at a fair honest price, to repay it.

THE five that held out and would not attend to reason, were what we commonly call obstinate cunning country fools, who thought themselves more wise than any of their neighbours; said their fathers and grandfathers and many generations before them had done so and so, and they would do so and so, as they pleased, and would not be taught or controled by any body.

THE consequence was, that in three years time they all became beggars. The landlord took what they had, and the farms and buildings being let go much out of repair, the landlord was obliged to take them into his hands for two years, and lost a good deal of money by them; when I took three of them, and laid them together for a friend of mine ;
and

and my neighbour Friendly took the other two, and laid them together for one of his sons. It is true, from the encouragement we had in advancing our produce, though our land was very high rented, we found it necessary to make all improvements we could, which answered to us very well; and others seeing how we went on, endeavoured to do the same; all which has enabled us to keep pace with the advanced Rents and Taxes: and such is the improvement of this kingdom since that time, that, were it now to be valued, the land alone is worth at least one third more than it was before that time; and I will venture to say, that the farmers in general, that is, I mean such as are prudent, honest understanding men, live much better. Therefore we must starve, if we do not mind and keep pace with the times,—

let them be as they will. If I change one shilling for another, and threepence duty is laid upon me for that, I must either sell my shilling for eighteenpence, or starve my family.

I BREED and feed many fine cattle, sheep, lambs, pigs, porkers, turkies, geese, ducks, and fowls of all sorts, myself; but never suffer one of them, nor even an egg, to go out of my yard for less price than I can honestly afford; nor can any noble family, at this time, expect their tables should be set out at our expence; and were every body to do the same, taxes could not hurt us. Keep pace with them, and if it is necessary, let them tax on, if they do it justly. But this Retail-Shop-Tax deserves our most serious attention, as it has at present the appearance of striking at the middle sort of people; it

it exempts the greater, and the poorer sort cannot be lowered much, if they must have any existence at all. The miserable distressed poverty that I see thousands in, makes my very heart ach; and the middle sort of people, who are the next to them, may, in a few years, be brought upon the same footing, without the greatest care be taken amongst us. What makes me more suspect it is, that when the reins of Government were so abruptly left by this young man's father for a peerage and pension, after all his acquisitions, to two well known nobles, to go over and settle preliminaries with France; which they did, of which every circumstance remains still in my memory; and one of them, in particular, I cannot help taking notice of here; when they came home, they were full of French government; how easily the French people were governed,

by

by being only two sorts of people, what they called rich and poor; and how easy it would be to govern the people of Great Britain, if they were reduced upon the same footing. Now look back from that time, and see if it does not bear the appearance, from the many oppressions laid upon the middle sort of people. But that I shall leave to your own reflection, and only take notice of the present Retail-Shop-Tax.

If a man rents a Retail Shop of thirty pounds a-year, in a house that is rated at a hundred pounds a-year rent, he must pay ten pounds a-year Shop-Tax, though the real owner of the whole house does not pay ten shillings a-year, when the tax is four shillings in the pound Land-Tax. Who can say this is not a partial tax?

THERE

THERE has been much talk of regulating the Land-Tax. If that was done, I suppose it would be much more than double, as when many people pay four shillings in the pound, others do not pay fourpence.

I REMEMBER, within less than twenty years, a number of gentlemen, by subscription, agreed with a person to make an accurate survey of their county, which is a large one, and not over-burdened with Land-Tax; but at that time there happened to come on a strong debate in the House about regulating the Land-Tax; which put a stop to it, though some hundreds had been spent in doing part of it, as they were not willing to shew their measure of land, to be compared with the Tax it paid; therefore the person
was

was discharged from it, and nothing more done since.

THERE is one thing yet greatly to be considered amongst us, which is, choosing our Representatives. Formerly we used to pay them ; but now a person will, from appearance, spend twenty, thirty, or forty thousand pounds for a place in Parliament. Surely there must be some very close secret in this, as I know some in Parliament at this time, that from their natural dispositions have very little feeling for the welfare of either King or Country.

HOWEVER, be that as it will, so long as we have a good King, let us put our trust in him, and do all we can to serve him, that we may put it in his power the better to take care of us, as his interest and ours are
insepar

inseparable. Yet, without the least mistrust of our Sovereign, let us, jointly with him, always have a watchful eye over our Ministers, as they are but men, and may inadvertently do foolish things. This should be the care of our Representatives; therefore see how necessary it is for us to be careful in our choice of them; that in so doing we consult with deliberation amongst ourselves, and choose such prudent, sober, honest, trusty, well-beloved men, as we can put confidence in, as an honour to our King, and a glory to our Country; and not be led by, or run after party faction, as if we were mad ourselves, or like a pack of children running after a Tom-a-Bedlam blowing his horn, to make choice of any fool, or tool of any man, or set of men, to be a dishonour to ourselves, our King, and Country, which I am sorry to say is often done. It is a great

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trust,

trust, and ought to be well considered, for the sake of our Constitution. I am sorry I have reason to say, that I have known some very honest, worthy men turned out of Parliament, and some very worthless ones put in their stead, for the sake of party only ; nay, I can say farther, for some places that I know, whose Representatives were very worthy, good kind of men ; had served them in several Sessions in Parliament ; had no fault to find with them, lived and spent their fortunes amongst them, and took great pains in doing every thing they asked ; yet whether for pecuniary reasons, or how otherwise I know not, instead of choosing the old ones again, whom they had given the greatest reasons to expect, they have chose others in their stead, that have been brought and offered to them, whom they had never seen before,

before, nor even heard of, nor knew such people were living upon earth. Such people as those ought to be in bondage as long as they live, as they can have no pretensions to find fault with any thing that is done.

I COULD say much upon many subjects wherein we might greatly mend; but if ever I do that, it must be deferred until another opportunity, for the time at present will not permit, as my present business is to advise if I can, how to accommodate the present Retail-Shop-Tax in the best manner possible.

LET it be remembered, partial as this Shop-Tax is, you all know that it had the appearance of being very strongly debated
through

through Parliament, and carried against you in spite of all the opposition that our Representatives could make ; and if they could not then prevent it from passing into a law, how can it be expected that those people can repeal it now ? for the same majority must still of consequence be against them ; for a man must either be a knave or an idiot that votes for it one day, and against it another.

THE power of government is not in us, nor is it proper it should ; for every Minister must be a poor tool to Government indeed, that has not at his command a majority in the House.

I THINK every body must allow that he is very clever, though young ; but then, I know that they have some old wise experienced heads in the Council to give advice,
but

but yet the wisest of them all are no more than men, and he is a wise man indeed that never made a mistake : but I never knew a sensible man but what would always hear reason, and when he found his mistake, would rectify it as soon as possible. Now, if from wrong information this should happen to be a mistake, depend upon it we shall get it altered ; but if it is intended as a stroke upon the middle sort of people in life, then it will remain at it is ; therefore time only can prove that.

HOWEVER, let us hope for the best ; but the money must certainly be raised : and as I wish to do all the good in my power, accept of my joining with you, and let us with one accord offer up our supplications to our Minister himself, earnestly praying that he
will

will at once suffer it to become a general House-tax, to be equally laid upon us; then we shall be content, and pay it with pleasure: but should he refuse such an honest request from such a respectable body of his Majesty's, most faithful and loyal subjects, let him be *anathema maranatha*.

F I N I S.

